

**Listing of the Claims:**

The following is a complete listing of all the claims in the application, with an indication of the status of each:

1. (Canceled)
2. (Previously Presented) The composite material according to claim 18 having a loss factor greater than that of the polyurethane gel alone.
3. (Canceled)
4. (Currently Amended) The composite material according to claim 18, wherein the diameter of the particles is **substantially** in a range between about 1 mm to 5 mm.
5. (Previously Presented) The composite material according to claim 18, wherein the particles are in a range of between 5 to 90 percent of the composite material's total volume.
6. (Previously Presented) The composite material according to claim 18, wherein the particles are in a range of between 20 to 70 percent of the composite material's total volume.
7. (Previously Presented) The composite material according to claim 18, wherein the polyurethane gel includes compositions produced from materials wherein the mathematical product of isocyanate functionality and functionality of the polyol component is at least 5.
8. (Original) The composite material according to claim 7, wherein the polyol component for producing the polyurethane gel includes of a mixture of one or more polyols having hydroxyl numbers below 112; and one or more polyols having hydroxyl numbers in the range 112 to 600, wherein the weight ratio of the one or more polyols having hydroxyl numbers below 112 to the one or more

polyols having hydroxyl having hydroxyl numbers in the range 112 to 600 is in a range of between 90:10 and 10:90.

9. (Original) The composite material according to claim 8, wherein the isocyanate characteristic of the reaction mixture lies in the range from 15 to 60.

10. (Original) The composite material according to claim 9, wherein the product of isocyanate functionality and functionality of the polyol component is at least 6.

11. (Original) The composite material according to claim 7, wherein the polyol component used in producing the polyurethane gel includes one or more polyols having a molecular weight (weight average) between 1,000 and 12,000 and an OH number in a range between 20 and 112, wherein the mathematical product of the functionalities of the polyurethane-forming components is at least 5.2 and the isocyanate characteristic is in a range between 15 and 60.

12. (Previously Presented) The composite material according to claim 7, wherein the isocyanates, used in producing the polyurethane gel, have a formula  $Q(NCO)_n$ , wherein n represents 2 to 4 and Q is selected from the group consisting of: an aliphatic hydrocarbon radical having 6 to 18 C atoms, a cycloaliphatic hydrocarbon radical having 4 to 15 C atoms, an aromatic hydrocarbon radical having 6 to 15 C atoms and an araliphatic hydrocarbon radical having 8 to 15 C atoms.

13. (Original) The composite material according to claim 7, wherein the isocyanates are unmodified.

14. (Original) The composite material according to claim 7, wherein the isocyanates are urethanized.

15. (Original) The composite material according to claim 7, wherein the isocyanates are allophanatized.

16. (Original) The composite material according to claim 7, wherein the isocyanates are biuretized.

17. (Currently Amended) A molding made from a composite material, comprising:  
an optically clear polyurethane gel; and including  
coarse-grain particles distributed in said optically clear polyurethane gel,  
said coarse-grain particles being therein, selected from the group consisting of  
cork pieces, ~~cork flour~~, wood pieces, wood chips, and foam flakes, ~~textile fibers~~  
and ~~textile pieces~~; wherein the diameter of the coarse-grain solid particles is  
substantially in a range between about 0.1 mm to about 15 mm such that said  
particles can be visually recognized.

18. (Currently Amended) A composite material, comprising:  
an optically clear polyurethane gel; and including  
coarse-grain particles selected from the group consisting of cork pieces,  
~~cork flour~~, wood pieces, wood chips, and foam flakes, ~~textile fibers and textile~~  
~~pieces~~ distributed therein, wherein the diameter of the coarse-grain solid particles  
is substantially in a range between about 0.1 mm to about 15 mm utilized in a  
product selected from the group consisting of shoes uppers, shoe insoles,  
mattresses, seat supports, seat cushions and carpet back coatings,  
wherein the composite material is visibly grainy.

19. (Previously Presented) The composite material of claim 18 wherein said  
particles are solid.

20. (Currently Amended) The composite material of claim 18 wherein said  
particles are selected from the group consisting of cork pieces, ~~cork flour~~, and  
foam flakes.

21. (Previously Presented) The composite material of claim 18 wherein said  
particles are selected from the group consisting of wood pieces and wood chips.

22. (Canceled)

23. Canceled

24. (Previously Presented) The composite material of claim 18 wherein said composite material is utilized in a product selected from the group consisting of: shoe uppers, shoe insoles, mattresses, seat supports, seat cushions, bicycle saddles and carpet back coatings.

25. (Currently Amended) The composite material of claim 18 wherein said particles have a density of less than ~~about~~ 1.5 kg per liter.

26. (Previously Presented) The composite material of claim 18 having a shore A hardness rating of less than 45.

27. (Currently Amended) The composite material of claim 18 wherein said material has a tensile strength of ~~about~~ 280 kPa.

28. (Currently Amended) The composite material of claim 18 having a storage modulus of greater than ~~about~~ 215.9 kN/gn.

29. (Currently Amended) The composite material of claim 18 having a loss factor of greater than ~~about~~ 0.290.

30. (Currently Amended) The composite material of claim 18 having a loss factor of substantially ~~about~~ 0.44.